

1-1 By: Williams, Huffman S.B. No. 546
 1-2 (In the Senate - Filed February 13, 2013; February 20, 2013,
 1-3 read first time and referred to Committee on Finance;
 1-4 April 4, 2013, reported favorably by the following vote: Yeas 14,
 1-5 Nays 0; April 4, 2013, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10			X	
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to continuing education requirements and a registration
 1-26 exemption for county tax assessor-collectors.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Subchapter B, Chapter 6, Tax Code, is amended by
 1-29 adding Section 6.231 to read as follows:

1-30 Sec. 6.231. CONTINUING EDUCATION. (a) A county
 1-31 assessor-collector must successfully complete 20 hours of
 1-32 continuing education before each anniversary of the date on which
 1-33 the county assessor-collector takes office. The continuing
 1-34 education must include at least 10 hours of instruction on laws
 1-35 relating to the assessment and collection of property taxes for a
 1-36 county assessor-collector who assesses or collects property taxes.

1-37 (b) In addition to the requirement described by Subsection
 1-38 (a), a county assessor-collector shall successfully complete
 1-39 continuing education courses on ethics and on the constitutional
 1-40 and statutory duties of the county assessor-collector not later
 1-41 than the 90th day after the date on which the county
 1-42 assessor-collector first takes office.

1-43 (c) Continuing education required by this section must be
 1-44 approved by a state agency or an accredited institution of higher
 1-45 education, including an institution that is a part of or associated
 1-46 with an accredited institution of higher education, such as the V.
 1-47 G. Young Institute of County Government.

1-48 (d) A county assessor-collector shall file annually a
 1-49 continuing education certificate of completion with the
 1-50 commissioners court of the county in which the county
 1-51 assessor-collector holds office.

1-52 (e) To satisfy the requirement described by Subsection (a),
 1-53 a county assessor-collector may carry forward from one 12-month
 1-54 period to the next not more than 10 continuing education hours that
 1-55 the county assessor-collector completes in excess of the required
 1-56 20 hours.

1-57 (f) For purposes of removal under Subchapter B, Chapter 87,
 1-58 Local Government Code, "incompetency" in the case of a county
 1-59 assessor-collector includes the failure to complete continuing
 1-60 education requirements in accordance with this section.

1-61 SECTION 2. Subchapter A, Chapter 1151, Occupations Code, is

2-1 amended by adding Section 1151.003 to read as follows:

2-2 Sec. 1151.003. APPLICABILITY. This chapter does not apply
 2-3 to a county assessor-collector described by Section 14, Article
 2-4 VIII, Texas Constitution, or an employee of the county
 2-5 assessor-collector.

2-6 SECTION 3. Section 1151.151, Occupations Code, is amended
 2-7 to read as follows:

2-8 Sec. 1151.151. REGISTRATION REQUIRED; EXEMPTION.

2-9 ~~[(a)]~~ The following persons must register with the department:

2-10 (1) the chief appraiser of an appraisal district, an
 2-11 appraisal supervisor or assistant, a property tax appraiser, an
 2-12 appraisal engineer, and any other person authorized to render
 2-13 judgment on, recommend, or certify an appraised value to the
 2-14 appraisal review board of an appraisal district;

2-15 (2) a person who engages in appraisal of property for
 2-16 ad valorem tax purposes for an appraisal district or a taxing unit;

2-17 (3) an assessor-collector other than a county
 2-18 assessor-collector;

2-19 (4) ~~[(7)]~~ a collector~~[(7)]~~ or another person designated by
 2-20 a governing body as the chief administrator of the taxing unit's
 2-21 assessment functions, collection functions, or both; and

2-22 (5) ~~[(4)]~~ a person who performs assessment or
 2-23 collection functions for a taxing unit and is required to register
 2-24 by the chief administrator of the unit's tax office.

2-25 ~~[(b) A county assessor-collector is not required to~~
 2-26 ~~register with the department if the county, by contract entered~~
 2-27 ~~into under Section 6.24(b), Tax Code, has its taxes assessed and~~
 2-28 ~~collected by another taxing unit or an appraisal district.]~~

2-29 SECTION 4. Subsections (d) and (g), Section 1151.160,
 2-30 Occupations Code, are amended to read as follows:

2-31 (d) A person registered as an assessor or
 2-32 assessor-collector other than a county assessor-collector shall
 2-33 become certified as a registered Texas assessor not later than the
 2-34 fifth anniversary of the date of the person's original
 2-35 registration.

2-36 (g) A registrant who has not obtained the certification
 2-37 required by Subsection (c), (d), or (e) within the time required by
 2-38 the applicable subsection is entitled to a one-year extension to
 2-39 meet the certification requirements if:

2-40 (1) the applicant submits proof of active military
 2-41 status performed after the date of the applicant's original
 2-42 registration;

2-43 (2) the applicant submits proof of leave under the
 2-44 federal Family and Medical Leave Act of 1993 (29 U.S.C. Section 2601
 2-45 et seq.) taken after the date of the applicant's original
 2-46 registration;

2-47 (3) the applicant submits proof of a death or illness
 2-48 in the family or an unforeseen emergency occurring after the date of
 2-49 the applicant's original registration that prevented the
 2-50 registrant from meeting certification requirements;

2-51 (4) a ~~[county tax assessor-collector]~~ chief
 2-52 appraiser, chief administrative officer of a political
 2-53 subdivision, or other person authorized by the commission by rule
 2-54 requests the extension on behalf of an employee;

2-55 (5) the applicant requesting the extension is a
 2-56 ~~[county tax assessor-collector or]~~ chief appraiser; or

2-57 (6) the applicant meets another reasonable
 2-58 qualification for an extension established by the commission by
 2-59 rule.

2-60 SECTION 5. A county tax assessor-collector who holds office
 2-61 on January 1, 2014:

2-62 (1) shall complete the continuing education required
 2-63 by Subsection (a), Section 6.231, Tax Code, as added by this Act,
 2-64 not later than January 1, 2015; and

2-65 (2) is not required to complete the continuing
 2-66 education course required by Subsection (b), Section 6.231, Tax
 2-67 Code, as added by this Act.

2-68 SECTION 6. An administrative proceeding under Chapter 51 or
 2-69 1151, Occupations Code, against a county tax assessor-collector

3-1 related to a violation under Chapter 1151, Occupations Code, that
3-2 is pending on the effective date of this Act is dismissed.

3-3 SECTION 7. (a) Except as provided by Subsection (b) of
3-4 this section, this Act takes effect immediately if it receives a
3-5 vote of two-thirds of all the members elected to each house, as
3-6 provided by Section 39, Article III, Texas Constitution. If this
3-7 Act does not receive the vote necessary for immediate effect, this
3-8 Act takes effect September 1, 2013.

3-9 (b) Section 1 of this Act takes effect January 1, 2014.

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